ENACTED TAX LEGISLATION – 2014 SESSION
General (non-emergency) effective date: August 1, 2014

(Includes legislation enacted in prior sessions that become effective beginning in 2014)

1) Administrative Provisions

National criminal history record information. Maine Revenue Services ("MRS") will be required to perform criminal history record checks on all prospective MRS employees as a condition of employment. Any applicant evaluated for employment on or after January 1, 2015 will be fingerprinted by the State Police and the Department of Public Safety, Bureau of Identification will then conduct state and national criminal history record checks. Criminal history record information obtained by Maine Revenue Services is not a public record and may not be released under the Freedom of Access Act. 36 M.R.S. § 194-B; LD 1707, PL 2013, c. 546 § 7.

Tax expenditure review. The Office of Program Evaluation and Government Accountability ("OPEGA") is being charged with developing a proposal for a process for ongoing review of tax expenditures by the Legislature. OPEGA is required to submit the proposal to the Government Oversight Committee and joint standing committee of the Legislature having jurisdiction over taxation matters by March 1, 2015. LD 1463, Resolves 2013, c. 115.

Medical marijuana licensing information. Beginning in 2014, the Department of Health and Human Services will be required to provide medical marijuana licensing information to the State Tax Assessor and restrict the use of the information to the administration and enforcement of the taxes imposed under Title 36. 22 M.R.S. § 2425(8)(L); 36 M.R.S. § 191(3-B); LD 1739, PL 2013, c. 516 § 13; LD 1858, PL 2013, c. 595, Part J.

2) General

Conformity. References to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 is updated to refer to the United States Internal Revenue Code of 1986 as amended through December 31, 2013. The bill primarily affects the State's income tax laws. Applies to tax years beginning on or after January 1, 2013, and for any prior tax year as specifically provided by the United States Internal Revenue Code of 1986 as amended. 36 M.R.S. § 111(1-A); LD 1705, PL 2013, c. 472.

3) Individual Income Tax

Retirement plan benefits. The maximum income tax subtraction modification for certain retirement benefits is increased from $6,000 to $10,000. The subtraction modification is also expanded to include all federally taxable pension income, annuity income and individual retirement account distributions, excluding Maine Public Employees Retirement System pick-up contributions for which a deduction is allowed. Applies to tax years beginning on or after January 1, 2014. 36 M.R.S. § 5122(2)(M-1), LD 1746, PL 2011, c. 657, Part R.

Bonus depreciation. The recapture of bonus depreciation add-back modifications is clarified to specifically allow shareholders of an electing S corporation to recapture the bonus depreciation add-back claimed by the entity as a C corporation with respect to tax years beginning in 2008, 2009, 2010, 2011, 2012 and 2013. 36 M.R.S. § 5122(2)(X); LD 1707, PL 2013, c. 546, § 14.

Non-Maine active duty military pay. Non-Maine active duty military pay qualifies for a subtraction income modification if all of the following apply:

- The income was earned during the taxable year for service performed outside Maine under written military orders;
- The income is included in federal adjusted gross income and is otherwise taxable by Maine;
- The income is for active duty service in the active components of the US Army, Navy, Air Force, Marines or Coast Guard by a service member whose permanent duty station during the service period was located outside Maine – OR – the income is for active duty service in the active or reserve components of the US Army, Navy, Air Force, Marines or Coast Guard or in the Maine National Guard by a service member in support of a federal operational mission or a declared state or federal disaster response when the orders are either at federal direction or at the direction of the Maine Governor.

Applies to tax years beginning on or after January 1, 2014. 36 M.R.S. § 5122(2)(LL); LD 988, PL 2013, c. 331, § C-33.

Itemized deductions: medical and dental expenses. The Maine cap on itemized deductions will no longer apply to medical and dental expenses included in an individual's itemized deductions from federal adjusted gross income. Applies to tax years beginning on or after January 1, 2014. 36 M.R.S. § 5125(4); LD 1858, PL 2013, c. 595, Part T, §§ T-1 & T-2.

Itemized deductions: charitable contributions. For tax years beginning in 2016, a taxpayer may, for Maine itemized deductions, claim up to an additional $18,000 in charitable contributions in excess of the Maine itemized deductions cap of $27,500, but only to the extent the charitable contributions are included in federal itemized deductions. For tax years beginning after 2016, the taxpayer may, for Maine itemized deductions, claim the total amount of charitable contributions included in federal itemized deductions. 36 M.R.S. § 5125(5); LD 1664, PL 2013, c. 590.

Seed capital credit. The seed capital credit program is changed for tax years beginning on or after January 1, 2014 as follows:

- The credit certificate amount for individuals and entities other than venture capital funds is reduced from 60% to 50% of the cash invested,
- Producers of value-added natural resource products are eligible for the program,
- Bringing capital into Maine is removed from the list of five criteria by which, if any one is met, a business may be certified as an eligible business. Thus, a business may no longer qualify for the program by simply bringing capital into Maine,
- A business is required to certify that an investment under the seed capital credit program is necessary to create or retain jobs in Maine,
- The maximum annual sales for eligible businesses is increased from $3,000,000 to $5,000,000,
- Clarifying language provides that a private venture capital fund may file a claim for the refundable seed capital investment tax credit the calendar year following the calendar year during which the investment was made,
- The limitation on investment in any one business over a 3-year period by a pass-through entity is equal to $500,000 multiplied by the number of owners or members of the pass-through entity,
- The limitation on investment in any one business over a 3-year period by a private venture capital fund is equal to the lesser of $500,000 multiplied by the number of investors in the fund or $4,000,000,
- An entity that qualifies as a private venture capital fund may elect not to be treated as a private venture capital fund with respect to any seed capital credit program investment;
- The amount of additional seed capital tax credit certificates issued in calendar year 2014 is limited to $675,000, to $4,000,000 in calendar year 2015 and to $5,000,000 for each calendar year beginning after 2015.

For more information regarding investments and businesses eligible for the seed capital tax credit program, see http://www.famemaine.com/files/pages/business/businesses/equity_capital/seed_capital.aspx or contact Charlie Emmons, Senior Commercial Loan Office/Program Manager at (207) 620-3510.

10 M.R.S. § 1100-T & 36 M.R.S. § 5216-B(2); LD 743, PL 2013 c. 438.

Super credit for substantially increased research and development. Except for the carryforward of unused credit amounts, the credit is repealed for tax years beginning on or after January 1, 2014. The carryforward period for unused credit amounts generated in previous years is increased from 5 years to 10 years. The carryforward amount that may be used in a tax year beginning after 2013 is reduced from 50% to 25% of the tax due for that year after the allowance of other credits. 36 M.R.S. §§ 5219-L(1)&(3); LD 1843, PL 2013 c. 502, Part J.

Credit for wellness programs. A credit against income tax is allowed for an employer with 20 or fewer employees equal to expenditures for developing, instituting and maintaining a wellness program for its employees. Expenditures applied to a credit claim that are also used as an expense against federal adjusted gross income must be added back to income through a Maine modification. The credit is limited to the lower of $100 per employee or $2,000. The credit cannot reduce tax liability below zero, but unused portions can be carried forward for up to five years. Applies to tax years beginning on or after January 1, 2014. 36 M.R.S. §§ 5122(1)(EE) & 5219-FF. LD 1333, PL 2011, c. 90, Part H.

Primary care access credit. This credit was enacted to encourage primary care professionals to provide services in underserved areas. To qualify for the credit, the primary care professional must be certified by the Department of Health and Human Services and agree to practice full time for at least 5 years in an underserved area. The Department of Health and Human Services may certify up to 5 primary care professionals each year.

The credit is equal to the annual payments made on a student loan for course work directly related to that person's training in primary care medicine. The credit may be claimed in the first year that the eligible primary care professional meets the conditions of eligibility for at least 6 months, and each of the four subsequent years. The credit is limited to $6,000 in the first year of eligibility, $9,000 in the second year, $12,000 in the third year, $15,000 in the fourth year and $18,000 in the fifth year. The credit may not reduce the tax otherwise due to less than zero.

Applies to tax years beginning on or after January 1, 2014 but before January 1, 2019. 36 M.R.S. § 5219-KK; LD 440, PL 2013, c. 599.

Property tax fairness credit. For tax years beginning on or after January 1, 2014, the law amends the Maine Property Tax Fairness credit as follows:

- Income for purposes of the credit is equal to federal total income as reported on the individual's federal income tax return increased by nontaxable social security and railroad retirement benefits, tax exempt interest and certain business and capital losses. Previously, income was equal to Maine adjusted gross income.
- The credit is equal to 50% of property taxes paid (or rent constituting property taxes paid) on the taxpayer's homestead that exceeds 6% of the individual's income. However, the amount of property taxes claimed (or rent constituting property taxes) may not exceed the benefit base cap amounts described below. The maximum credit is $600 ($900 for filers at least 65 years of age). Previously, the credit was equal to 40% of property taxes paid

(or rent constituting property taxes paid) that exceeded 10% of Maine adjusted gross income, up to a maximum credit of $300 ($400 for filers at least 70 years of age).

- The benefit base amounts under the new law are equal to the amount of property taxes paid or rent constituting the amount of property taxes paid up to a maximum of:

    - $2,000 for single filers;
    - $2,600 for joint filers and head of household filers claiming no more than 2 personal exemptions;
    - $3,200 for joint filers and head of household filers claiming 3 or more personal exemptions;
    - $1,300 for married individuals filing separately claiming no more than 2 personal exemptions; or,
    - $1,600 for married individuals filing separately claiming 3 or more personal exemptions.

  The maximum benefit base amounts listed above will be adjusted for inflation for tax years beginning after 2015.

- To qualify for the credit, an individual's income may not exceed:

    - $33,333 for single filers;
    - $43,333 for joint filers and head of household filers claiming no more than 2 personal exemptions;
    - $53,333 for joint filers and head of household filers claiming 3 or more personal exemptions;
    - $21,667 for married individuals filing separately claiming no more than 2 personal exemptions; or,
    - $26,667 for married individuals filing separately claiming 3 or more personal exemptions.

- Rent constituting property taxes paid is reduced from 25% of rent paid to 15% of rent paid.

- Individuals whose rent is subsidized by the government are now eligible to claim the credit. Previously, taxpayers whose rent was subsidized by the government were not eligible to claim a credit unless they received social security disability or supplemental security income disability.

36 M.R.S. § 5219-KK; LD 1751, PL 2013, c. 551.

Historic preservation tax credit; change in the maximum credit allowed. The maximum credit is increased to an amount equal to the greater of $5,000,000 for the portion of a certified rehabilitation placed in service in Maine during the taxable year, or $5,000,000 for each building that is a component of a certified historic structure for which a credit is claimed. Previously, the credit was limited to $5,000,000 for each certified rehabilitation project placed into service in Maine during the taxable year. The change applies to credits for which the first credit installment is claimed on a return filed for a tax year beginning on or after January 1, 2014. 36 M.R.S. § 5219-BB(4); LD 1661, PL 2013 c. 550.

Job creation through educational opportunity program. Certain statutory provisions previously contained in Titles 20-A and 36 are consolidated in Title 36 provisions that govern the calculation of the credit. New language clarifies that only loan payments paid directly to lenders by an employee qualify for the individual credit and that an employee may claim the income subtraction modification for loan payments made by an employer directly to the lender, even if the employer does not claim the credit for educational opportunity.

For tax years beginning on or after January 1, 2015, the requirement that a qualified individual work for an employer located in Maine is eliminated. However, the employee must work in Maine, except that an employee may work outside Maine for up to 3 months during the tax year and still be considered to have worked in Maine during those months. An employee that works in Maine for only part of a month will be considered to have worked in Maine for the entire month.

Also, for tax years beginning on or after January 1, 2015, the credit is extended to self-employed individuals making eligible payments on education loans obtained for an associate or bachelor's degree they earned.

36 M.R.S. §§ 5122(2)(FF) & 5217-D; LD 1718, PL 2013, c. 525.

4) Fiduciary Income Tax

Seed capital credit. The seed capital credit program is changed for tax years beginning on or after January 1, 2014 as follows:

- The credit certificate amount for individuals and entities other than venture capital funds is reduced from 60% to 50% of the cash invested,
- Producers of value-added natural resource products are eligible for the program,
- Bringing capital into Maine is removed from the list of five criteria by which, if any one is met, a business may be certified as an eligible business. Thus, a business may no longer qualify for the program by simply bringing capital into Maine,

- A business is required to certify that an investment under the seed capital credit program is necessary to create or retain jobs in Maine,
- The maximum annual sales for eligible businesses is increased from $3,000,000 to $5,000,000,
- Clarifying language provides that a private venture capital fund may file a claim for the refundable seed capital investment tax credit the calendar year following the calendar year during which the investment was made,
- The limitation on investment in any one business over a 3-year period by a pass-through entity is equal to $500,000 multiplied by the number of owners or members of the pass-through entity,
- The limitation on investment in any one business over a 3-year period by a private venture capital fund is equal to the lesser of $500,000 multiplied by the number of investors in the fund or $4,000,000,
- An entity that qualifies as a private venture capital fund may elect not to be treated as a private venture capital fund with respect to any seed capital credit program investment;
- The amount of additional seed capital tax credit certificates issued in calendar year 2014 is limited to $675,000, to $4,000,000 in calendar year 2015 and to $5,000,000 for each calendar year beginning after 2015.

For more information regarding investments and businesses eligible for the seed capital tax credit program, see http://www.famemaine.com/files/pages/business/businesses/equity_capital/seed_capital.aspx or contact Charlie Emmons, Senior Commercial Loan Office/Program Manager at (207) 620-3510.

10 M.R.S. § 1100-T & 36 M.R.S. § 5216-B(2); LD 743, PL 2013 c. 438.

Job creation through educational opportunity program. Certain statutory provisions previously contained in Titles 20-A and 36 are consolidated in Title 36 provisions that govern the calculation of the credit. New language clarifies that only loan payments paid directly to lenders by an employee qualify for the individual credit and that an employee may claim the income subtraction modification for loan payments made by an employer directly to the lender, even if the employer does not claim the credit for educational opportunity.

For tax years beginning on or after January 1, 2015, the requirement that a qualified individual work for an employer located in Maine is eliminated. However, the employee must work in Maine, except that an employee may work outside Maine for up to 3 months during the tax year and still be considered to have worked in Maine during those months. An employee that works in Maine for only part of a month will be considered to have worked in Maine for the entire month.

Also, for tax years beginning on or after January 1, 2015, the credit is extended to self-employed individuals making eligible payments on education loans obtained for an associate or bachelor's degree they earned.

36 M.R.S. §§ 5122(2)(FF) & 5217-D; LD 1718, PL 2013, c. 525.

Super credit for substantially increased research and development. Except for the carryforward of unused credit amounts, the credit is repealed for tax years beginning on or after January 1, 2014. The carryforward period for unused credit amounts generated in previous years is increased from 5 years to 10 years. The carryforward amount that may be used in a tax year beginning after 2013 is reduced from 50% to 25% of the tax due for that year after the allowance of other credits. 36 M.R.S. §§ 5219-L(1)&(3); LD 1843, PL 2013 c. 502, Part J.

Credit for wellness programs. A credit against income tax is allowed for an employer with 20 or fewer employees equal to expenditures for developing, instituting and maintaining a wellness program for its employees. Expenditures applied to a credit claim that are also used as an expense against federal adjusted gross income must be added back to income through a Maine modification. The credit is limited to the lower of $100 per employee or $2,000. The credit cannot reduce tax liability below zero, but unused portions can be carried forward for up to five years. Applies to tax years beginning on or after January 1, 2014. 36 M.R.S. §§ 5122(1)(EE) & 5219-FF. LD 1333, PL 2011, c. 90, Part H.

Historic preservation tax credit; change in the maximum credit allowed. The maximum credit is increased to an amount equal to the greater of $5,000,000 for the portion of a certified rehabilitation placed in service in Maine during the taxable year, or $5,000,000 for each building that is a component of a certified historic structure for which a credit is claimed. Previously, the credit was limited to $5,000,000 for each certified rehabilitation project placed into service in Maine during the taxable year. The change applies to credits for which the first credit installment is claimed on a return filed for a tax year beginning on or after January 1, 2014. 36 M.R.S. § 5219-BB(4); LD 1661, PL 2013 c. 550.

5) Corporate Income Tax

Seed capital credit. The seed capital credit program is changed for tax years beginning on or after January 1, 2014 as follows:

- The credit certificate amount for individuals and entities other than venture capital funds is reduced from 60% to 50% of the cash invested,
- Producers of value-added natural resource products are eligible for the program,

- Bringing capital into Maine is removed from the list of five criteria by which, if any one is met, a business may be certified as an eligible business. Thus, a business may no longer qualify for the program by simply bringing capital into Maine,
- A business is required to certify that an investment under the seed capital credit program is necessary to create or retain jobs in Maine,
- The maximum annual sales for eligible businesses is increased from $3,000,000 to $5,000,000,
- Clarifying language provides that a private venture capital fund may file a claim for the refundable seed capital investment tax credit the calendar year following the calendar year during which the investment was made,
- The limitation on investment in any one business over a 3-year period by a pass-through entity is equal to $500,000 multiplied by the number of owners or members of the pass-through entity,
- The limitation on investment in any one business over a 3-year period by a private venture capital fund is equal to the lesser of $500,000 multiplied by the number of investors in the fund or $4,000,000,
- An entity that qualifies as a private venture capital fund may elect not to be treated as a private venture capital fund with respect to any seed capital credit program investment;
- The amount of additional seed capital tax credit certificates issued in calendar year 2014 is limited to $675,000, to $4,000,000 in calendar year 2015 and to $5,000,000 for each calendar year beginning after 2015.

For more information regarding investments and businesses eligible for the seed capital tax credit program, see http://www.famemaine.com/files/pages/business/businesses/equity_capital/seed_capital.aspx or contact Charlie Emmons, Senior Commercial Loan Office/Program Manager at (207) 620-3510.

10 M.R.S. § 1100-T & 36 M.R.S. § 5216-B(2); LD 743, PL 2013 c. 438.

Super credit for substantially increased research and development. Except for the carryforward of unused credit amounts, the credit is repealed for tax years beginning on or after January 1, 2014. The carryforward period for unused credit amounts generated in previous years is increased from 5 years to 10 years. The carryforward amount that may be used in a tax year beginning after 2013 is reduced from 50% to 25 % of the tax due for that year after the allowance of other credits. 36 M.R.S. §§ 5219-L(1)&(3); LD 1843, PL 2013 c. 502, Part J.

Job creation through educational opportunity program. Certain statutory provisions previously contained in Titles 20-A and 36 are consolidated in Title 36 provisions that govern the calculation of the credit. New language clarifies that only loan payments paid directly to lenders by an employee qualify for the individual credit and that an employee may claim the income subtraction modification for loan payments made by an employer directly to the lender, even if the employer does not claim the credit for educational opportunity.

For tax years beginning on or after January 1, 2015, the requirement that a qualified individual work for an employer located in Maine is eliminated. However, the employee must work in Maine, except that an employee may work outside Maine for up to 3 months during the tax year and still be considered to have worked in Maine during those months. An employee that works in Maine for only part of a month will be considered to have worked in Maine for the entire month.

Also, for tax years beginning on or after January 1, 2015, the credit is extended to self-employed individuals making eligible payments on education loans obtained for an associate or bachelor's degree they earned.

36 M.R.S. §§ 5122(2)(FF) & 5217-D; LD 1718, PL 2013, c. 525.

Historic preservation tax credit; change in the maximum credit allowed. The maximum credit is increased to an amount equal to the greater of $5,000,000 for the portion of a certified rehabilitation placed in service in Maine during the taxable year, or $5,000,000 for each building that is a component of a certified historic structure for which a credit is claimed. Previously, the credit was limited to $5,000,000 for each certified rehabilitation project placed into service in Maine during the taxable year. The change applies to credits for which the first credit installment is claimed on a return filed for a tax year beginning on or after January 1, 2014. 36 M.R.S. § 5219-BB(4); LD 1661, PL 2013 c. 550.

Credit for wellness programs. A credit against income tax is allowed for an employer with 20 or fewer employees equal to expenditures for developing, instituting and maintaining a wellness program for its employees. Expenditures applied to a credit claim that are also used as an expense against federal taxable income must be added back to income through a Maine modification. The credit is limited to the lower of $100 per employee or $2,000. The credit cannot reduce tax liability below zero, but unused portions can be carried forward for up to five years. Applies to tax years beginning on or after January 1, 2014. 36 M.R.S. §§ 5200-A(1)(X) & 5219-FF. LD 1333, PL 2011, c. 90, Part H.

6) Income Tax Withholding

Information statement due date. The State Tax Assessor is authorized to establish an alternative due date for withholding information statements (such as Forms 1099) provided that the date is consistent with the related federal statement due date. 36 M.R.S. § 5251; LD 1707, PL 2013 c. 546, § 15.

7) Business Equipment Tax Reimbursement Program

Reimbursements reduced. For the application period beginning August 1, 2014, reimbursements are reduced to 80% of the otherwise calculated amounts. 36 M.R.S. § 6652(4); LD 1509, PL 2013, c. 368, Pt. K, § 1.

8) Sales/Use Tax

Digital products. The definition of "tangible personal property" is amended to provide that it includes "any product transferred electronically." 36 M.R.S. § 1752(17); LD 1707, PL 2013, c. 546, § 9.

Nexus for out-of-state sellers. The law clarifies the statutory language that establishes a rebuttable presumption of taxable nexus for out-of-state sellers. The clarification is technical only and makes no substantive change to what constitutes taxable nexus or the fact that a presumption of taxable nexus is rebuttable. 36 M.R.S. §1754-B(1-A); LD 1707, PL 2013, c. 546, §10.

Exemption for free publications. A sales tax exemption for free publications and components of publications is enacted, applying retroactively to sales occurring on or after October 1, 2013. The new exemption includes a definition of "publication" for the purposes of the exemption. 36 M.R.S. §1760(14-A); LD 1722, PL 2013, c. 564.

Exemption for disability adaptive equipment. A sales tax exemption is enacted for sales to (or made at the request of) a person with a disability of adaptive equipment for installation in or on a motor vehicle to make that vehicle operable or accessible by a person with a disability who is issued a disability plate or placard by the Secretary of State pursuant to Title 29-A, section 521. Applies to sales made on or after July 1, 2014. 36 M.R.S. §1760(95); LD 1370, PL 2013, c. 442.

9) Property Tax

Real estate transfer tax. The real estate transfer tax law is changed, impacting certain deeds of foreclosure, deeds in lieu of foreclosure and the assignment of rights in or connected with title to foreclosed real property. The law clarifies that the transfer tax also applies to a person or entity (servicer) acting on behalf of an owner of a mortgage debt. The law further requires a mortgagee or servicer assigning rights in or connected with title to foreclosed real property for which a deed is not given to report the assignment to the register of deeds in the county or counties in which the real property is located. The report must be made in the form of an affidavit within 30 days of the assignment and must be accompanied by the payment of the tax. Effective August 1, 2014. 36 M.R.S. § 4641-B; LD 1389, PL 2013, c. 521 Pt. A.

Tax acquired property. Because property acquired by a municipality for unpaid taxes may be challenged, a purchaser cannot obtain a marketable title to the property until the period for challenge has expired. The law reduces the period for challenge from 15 years to 5 years. Applies to tax liens recorded after October 13, 2014. 36 M.R.S. §§ 946-A & 946-B; LD 1389, PL 2013, c. 521 Pt. D.

Municipal property tax assistance. The law restores statutory authority for municipalities to provide property tax relief and removes from the program references to the now repealed state Circuitbreaker program. Applies retroactively to June 26, 2013. 36 M.R.S. §§ 6231 – 6233 ; LD 1607, PL 2013, c. 455.

Business equipment tax exemption. The law removes the requirement for businesses whose property represents more than 2% of a municipality’s tax base to include with their annual Business Equipment Tax Exemption ("BETE") application information necessary for the assessor to determine just value of the property. The law further eliminates the requirement that a municipality provide an appraisal to MRS every five years for BETE qualified property that represents more than 2% of the municipality’s tax base. The law specifies the information an assessor may request and imposes confidentiality restrictions with respect to proprietary information. Applies to tax years beginning on or after April 1, 2014. 36 M.R.S. §§ 693, 694 & 706; LD 1627, PL 2013, c. 544.

Estates of veterans. Maine law allows limited property tax exemptions for property owned by veterans of federally recognized war periods. The law clarifies that the exemptions also apply to veterans of Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn. The law is further amended to require that, upon request, municipalities provide to the State Tax Assessor applications for the veterans property tax exemption and proof of entitlement documents Effective August 1, 2014. 36 M.R.S. § 653; LD 1696, PL 2013, c. 471; LD 1707, PL 2013, c. 546, § 8.

Conveyance of state interest in certain real estate in the unorganized territory. This Resolve authorizes the State Tax Assessor to sell certain tax-acquired parcels located in the unorganized territory. Effective August 1, 2014. LD 1706, Resolves, 2013, c. 92.

Excise tax. The law clarifies that the motor vehicle excise tax exemption applies to vehicles jointly owned by a member of the Armed Forces on active duty and that member's spouse, regardless of whether the vehicle is registered by the service member or the service member's spouse. However, to qualify, the vehicle's title document must indicate that the vehicle is jointly owned. Effective August 1, 2014. 36 M.R.S. § 1483; LD 1733, PL 2013, c. 532.